



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

IN REPLY REFER TO:

MAR 11 2010

Re: **Albuquerque High School Manual Arts Building, 303 Central Avenue, NE, Albuquerque, New Mexico**
Project Number: 13807

Dear

My review of your appeal of the decision of Technical Preservation Services (TPS), denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you, for meeting with me in Washington on February 18, 2010, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the photographs submitted after our meeting, I have determined that the rehabilitation of the Albuquerque High School Manual Arts Building (Manual Arts Building) is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2, 5 or 6 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on September 17, 2009, by TPS is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

Built in 1927, the Manual Arts Building is located in the Huning Highlands Historic District. It was certified as contributing to the significance of the district on July 21, 2004. In its review, TPS found that the rehabilitation of this "certified historic structure" did not meet the Standards for Rehabilitation owing to the removal of fabric from the first and second floors and the introduction of dropped ceilings and fireplaces. The TPS decision also expressed "concern" regarding the replacement of the doors and sidelights in the main entrance.

As we discussed at our meeting concerning this last issue, the application was not clear about the treatment planned for the main entrance. Because main entrances are almost always character-defining features of buildings, the "concern" expressed by TPS was justified. However, photographs of the replacement doors and sidelights—now installed—show that the replacements match the deteriorated historic elements removed. Consequently, this aspect of the rehabilitation did not enter into my decision.

With respect to the interior work, I have determined that the changes made are more extensive than is generally recommended. The corridor walls, rebuilt in new material in place of the unstable and deteriorated historic gypsum block, were nonetheless rebuilt in their historic location and dimensions. The new fireplaces TPS found to be objectionable are small, freestanding, and contemporary in design, and thus clearly are new features, appearing more as appliances than as permanent features. They neither

dominate the interior spaces affected, nor impose a new character upon them. The new ceilings installed are indeed lower than the historic ones that remain above, but they are above the window heads, contrary to the statement in the TPS decision, with only two exceptions. I find that these treatments fall within the latitude of change permitted by the Standards for Rehabilitation. Accordingly, they have not entered into my decision.

However, I find that the removal of the historic sills and surrounds from the windows in the classrooms throughout the building compromises a character-defining feature. The window sills and surrounds, which existed here in various configurations, clearly marked the building as a structure of its time; their removal affects not just the windows (which are interior features as well as exterior ones), but the overall character of the rooms as well, and therefore causes the project to contravene Standards 2, 5, and 6. Standard 2 states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."* Standard 5 states: *"Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved."* Standard 6 states: *"Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence."*

While the project as undertaken to date cannot be approved, I have determined that it could be brought into conformance with the Standards and thus meet the minimum test for certification if replacement window sills and surrounds matching the historic trim (visible in the photographs submitted with the Part 2 application) were to be installed in all units from which it was stripped. This would entail installing new sills and, depending on the various window configurations, installing trim in the window reveals and casing around the window openings.

If you choose to undertake this corrective measure, I strongly suggest installing trim on test windows, and sending photographs and drawings showing the sample installations to this office, Attention

with a copy to the New Mexico State Historic Preservation Office, and waiting for a decision before proceeding further. Note that this project will remain ineligible for the tax incentives until it is designated a "certified rehabilitation" following completion of the overall project.

As Department of the Interior regulations state, my decision is the final administrative decision of your appeal from TPS's September 17, 2009, denial regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-NM
IRS